



## September - Statement Recap – 2018

### Schedule of Revenues and Expenses

#### Revenue Overview

- September program revenue was over budget by \$14,000 for the month. We remain over budget for the year by \$60,000. The biggest part of the overage is in the area of MA and Vocational Rehab funding.
- September vocational revenue was under budget by \$1,000 for the month and over budget \$25,000 for the year. Year to date Community Crew Income is over budget by \$5,500; production revenue is under budget by \$23,000; shred revenue was over budget by \$4,800; and Thriftworks! revenue was over budget by \$40,000.
- September donation revenue was under budget by \$26,000 for the month and under budget by \$102,000 for the year.

#### Expense Overview

- Staff wages and costs were under budget by \$12,000 for the month of September and under budget year to date by \$118,000. The reason for the decrease was due to the many open positions that were open and anticipated to be filled.
- Net Health Insurance/Life Benefits were over budget for September by \$21,000 and under budget for the year by \$19,000.
- Client wages and costs were under budget for September by \$7,000 and over budget for the year by \$1,300.
- Building and Equipment Costs were under budget for the month of September by \$11,000 and under budget year to date by \$39,000. The subcategories that make up the greatest part of the \$39,000 is Building & Ground Maintenance which is under budget for the year by \$16,000; Equipment under \$1,000 which is under budget for the year by \$22,000; Snow and Lawn Care is as expected; and Equipment Maintenance which is under budget for the year by \$4,600.
- Advertising and Public Relations were under budget for the year by \$22,500 due to more advertising being done closer to the end of the year for the holiday season.
- Transportation Costs are over budget year to date by \$18,000. Contracted Transportation was under budget by \$14,000; and Vehicle Maintenance was over budget by \$26,000 which is due to and aging fleet.
- Professional Fees were under budget by \$12,700 for the year. Those expenses will even out due to some the outstanding audits and tax returns.

**WACOSA**

Summarized Statement of Financial Position  
and Financial Activities  
As of September 30, 2018

**Statements of Financial Position - Balance Sheet**

	September 30, 2018	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	879,469.83	589,965.34	289,504.49
Investments	3,297,853.71	3,284,881.27	12,972.44
Accounts Receivable - Electrolux	577,938.83	531,799.25	46,139.58
Other Current Assets	1,048,719.64	1,104,571.59	(55,851.95)
Net Property, Equip. Financing	4,733,502.93	4,673,279.76	60,223.17
<b>Total Assets</b>	<b>10,537,484.94</b>	<b>10,184,497.21</b>	<b>352,987.73</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	87,740.10	84,584.99	3,155.11
Accounts Payable	81,319.62	82,485.17	(1,165.55)
Accounts Payable - Electrolux	725,596.93	647,935.74	77,661.19
Other Accrued Expenditures	547,891.68	520,171.02	27,720.66
Notes Payable, Net of Current	1,232,361.93	1,246,614.87	(14,252.94)
<b>Total Liabilities</b>	<b>2,674,910.26</b>	<b>2,581,791.79</b>	<b>93,118.47</b>
<b>NET ASSETS</b>			
Designated Funds	4,206,670.00	3,991,579.88	215,090.12
Unrestricted Fund Balance	3,152,448.77	3,282,518.13	(130,069.36)
Current Year Income	246,818.52	182,489.43	64,329.09
Restricted Assets	256,637.39	146,117.98	110,519.41
<b>Total Net Assets</b>	<b>7,862,574.68</b>	<b>7,602,705.42</b>	<b>259,869.26</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>10,537,484.94</b>	<b>10,184,497.21</b>	<b>352,987.73</b>

**Statement of Financial Activity - Income Statement**

	Year-to-Date Actual	Year-to-Date Budget	Last Year At This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	4,772,038.44	4,711,731.00	4,657,796.31	60,307.44
Vocational (Business) Income	1,350,852.52	1,325,635.00	1,316,509.57	25,217.52
Contributions	203,979.88	306,531.00	120,631.51	(102,551.12)
Investment Income	17,471.75	19,494.00	26,918.35	(2,022.25)
Miscellaneous Income	9,058.62	2,250.00	4,372.93	6,808.62
<b>Total Income</b>	<b>6,353,401.21</b>	<b>6,365,641.00</b>	<b>6,126,228.67</b>	<b>(12,239.79)</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	(766.71)	1,278.00	19.50	(2,044.71)
Staff Wages & Related Costs	4,167,160.42	4,285,818.00	4,057,840.19	(118,657.58)
Client Wages & Related Costs	794,649.98	793,398.00	778,673.36	1,251.98
Program & Office Supplies	72,783.14	85,878.00	80,893.71	(13,094.86)
Building & Equipment Costs	314,416.33	353,313.00	273,763.51	(38,896.67)
Advertising & Public Relations	39,337.24	61,577.00	34,911.46	(22,239.76)
Transportation Costs	343,955.31	325,566.00	332,855.39	18,389.31
Miscellaneous Other Expenses	118,056.09	137,997.00	142,897.10	(19,940.91)
Depreciation Expense	256,990.89	277,209.00	241,885.02	(20,218.11)
<b>Total Expenses</b>	<b>6,106,582.69</b>	<b>6,322,034.00</b>	<b>5,943,739.24</b>	<b>(215,451.31)</b>
<b>CHANGE IN NET ASSETS</b>	<b>246,818.52</b>	<b>43,607.00</b>	<b>182,489.43</b>	<b>203,211.52</b>

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Statement of Cash Flow  
For the Period(s) Then Ended

	Month Ended 9/30/2018	Current Year To-Date 9/30/2018	Prior Year 12/31/2017
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ (23,584)	\$ 246,819	\$ 234,569
Depreciation & Amortization	31,528	256,991	331,075
Net Unrealized (Gain) Loss on Investments	5,555	22,614	(1,523)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	-	7,115	(583)
(Gain) Loss on Sale of Property and Equipment	-	(3,000)	-
Property Taxes Paid with Financing	-	-	-
<b>(Increase) Decrease in</b>			
Accounts Receivable Program	46,723	(155)	197,631
Accounts Receivable Vocational, Net	4,385	(27,122)	(30,071)
Accounts Receivable Electrolux	(141,893)	(265,553)	126,802
Other Receivables	86	(523)	393
Inventory ( <i>majority is Electrolux activity</i> )	(13,317)	(68,348)	72,772
Prepaid Expenses	(3,144)	(8,577)	26,952
<b>Increase (Decrease) in</b>			
Accounts Payable	5,045	(91,323)	73,924
Accrued Expenses	-	-	(63,680)
Inventory Payable - Electrolux	151,515	356,954	(200,574)
Salaries and Related Benefits Payable ( <i>Including Accrued Vacation</i> )	(29,760)	2,996	7,567
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>33,139</u>	<u>428,889</u>	<u>775,256</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(106,842)	(354,248)	(333,626)
Proceeds from Disposal of Property and Equipment	-	3,000	-
Change in Construction in Process Costs	(3,600)	80,990	(41,587)
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	-	2,473	(8,852)
Reinvestments in Bremer Money Markets	(511)	(3,928)	(1,973)
Reinvestments in Investment Money Market	(8,489)	(51,373)	(41,225)
Proceeds from Sale of Investments	-	765,772	1,305,193
Purchase of Investments	-	(817,554)	(1,267,507)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	-	(250,000)
Change in Investment Money Market - For Sales Proceeds	-	(765,772)	(1,305,193)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	(2,473)	8,852
Change in Investment Money Market - For Purchase of Investments	-	817,554	1,267,507
Change in Investments - For Investment Fee	900	8,099	10,774
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>(118,543)</u>	<u>(317,460)</u>	<u>(657,636)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(5,192)	(46,745)	(58,131)
Vehicle Lease Payable	70,293	57,114	86,055
<b>Net Cash Provided (Used) by Financing Activities</b>	<u>65,101</u>	<u>10,370</u>	<u>27,924</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(20,303)</u>	<u>121,798</u>	<u>145,544</u>
Cash and Cash Equivalents - Beginning of Period	<u>899,773</u>	<u>612,126</u>	<u>612,126</u>
Cash and Cash Equivalents - End of Period	<u>\$ 879,470</u>	<u>\$ 733,924</u>	<u>\$ 757,670</u>

**Additional Explanation:**

\*See narrative report for year's activity.

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## Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2018

South Program				
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	2,930,694.70	2,853,329.00	2,836,649.58	77,365.70
<b>Total Income</b>	<u>2,930,694.70</u>	<u>2,853,329.00</u>	<u>2,836,649.58</u>	<u>77,365.70</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	1,882,454.02	1,932,525.00	1,831,026.53	(50,070.98)
Client Wages & Related Costs	36,562.98	34,107.00	34,297.05	2,455.98
Program & Office Supplies	12,819.73	17,253.00	14,499.51	(4,433.27)
Building & Equipment Costs	70,735.14	75,699.00	59,248.96	(4,963.86)
Advertising & Public Relations	473.35	6,777.00	1,044.07	(6,303.65)
Transportation Costs	206,737.97	196,011.00	199,959.58	10,726.97
Miscellaneous Other Expenses	4,538.04	17,073.00	8,127.65	(12,534.96)
Depr. & Amort. Expense	78,218.86	76,797.00	80,854.42	1,421.86
<b>Total Expenses</b>	<u>2,292,540.09</u>	<u>2,356,242.00</u>	<u>2,229,057.77</u>	<u>(63,701.91)</u>
<b>CHANGE IN NET ASSETS</b>	<u>638,154.61</u>	<u>497,087.00</u>	<u>607,591.81</u>	<u>141,067.61</u>

Percent of Program Gross Income  
Percent of Program Net Income  
Percent of Total Net Assets

61.41%  
58.72%  
288.55%

North Program				
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
Program Service Income	799,166.68	885,866.00	842,901.32	(86,699.32)
<b>Total Income</b>	<u>799,166.68</u>	<u>885,866.00</u>	<u>842,901.32</u>	<u>(86,699.32)</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	622,935.30	664,735.00	620,384.36	(41,799.70)
Client Wages & Related Costs	231.79	177.00	175.57	54.79
Program & Office Supplies	3,518.90	10,503.00	10,464.85	(6,984.10)
Building & Equipment Costs	21,917.27	29,358.00	21,010.34	(7,440.73)
Advertising & Public Relations	165.69	738.00	380.16	(572.31)
Transportation Costs	66,908.92	62,055.00	64,855.05	4,853.92
Miscellaneous Other Expenses	1,248.85	2,727.00	2,542.59	(1,478.15)
Depr. & Amort. Expense	24,922.30	23,733.00	26,364.62	1,189.30
<b>Total Expenses</b>	<u>741,849.02</u>	<u>794,026.00</u>	<u>746,177.54</u>	<u>(52,176.98)</u>
<b>CHANGE IN NET ASSETS</b>	<u>57,317.66</u>	<u>91,840.00</u>	<u>96,723.78</u>	<u>(34,522.34)</u>

16.75%  
8.45%  
23.27%

Seniors Program				
	Year-to-Date Actual	Year-to-Date Budget	Last Year This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	306,318.60	294,969.00	286,691.23	11,349.60
<b>Total Income</b>	<u>306,318.60</u>	<u>294,969.00</u>	<u>286,691.23</u>	<u>11,349.60</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	176,202.67	208,009.00	173,401.19	(31,806.33)
Client Wages & Related Costs	-	-	-	-
Program & Office Supplies	5,732.82	5,247.00	4,482.55	485.82
Building & Equipment Costs	9,707.03	14,913.00	11,542.23	(5,205.97)
Advertising & Public Relations	48.95	711.00	112.01	(662.05)
Transportation Costs	23,631.50	21,114.00	23,090.22	2,517.50
Miscellaneous Other Expenses	934.29	1,782.00	1,149.45	(847.71)
Depr. & Amort. Expense	5,365.19	5,175.00	5,689.52	190.19
<b>Total Expenses</b>	<u>221,622.45</u>	<u>256,951.00</u>	<u>219,467.17</u>	<u>(35,328.55)</u>
<b>CHANGE IN NET ASSETS</b>	<u>84,696.15</u>	<u>38,018.00</u>	<u>67,224.06</u>	<u>46,678.15</u>

Percent of Program Gross Income  
Percent of Program Net Income

6.32%  
3.86%  
34.35%

Sauk Centre DT&H Program				
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
Program Service Income	536,337.85	476,973.00	479,240.51	59,364.85
<b>Total Income</b>	<u>536,337.85</u>	<u>476,973.00</u>	<u>479,240.51</u>	<u>59,364.85</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	261,570.23	258,322.00	256,196.97	3,248.23
Client Wages & Related Costs	3,562.90	2,981.00	2,927.81	581.90
Program & Office Supplies	1,642.05	1,125.00	1,238.88	517.05
Building & Equipment Costs	29,728.37	32,148.00	28,558.52	(2,419.63)
Advertising & Public Relations	60.76	1,107.00	150.59	(1,046.24)
Transportation Costs	28,932.83	24,606.00	28,576.17	4,326.83
Miscellaneous Other Expenses	788.04	2,916.00	1,314.81	(2,127.96)
Depr. & Amort. Expense	9,257.03	8,622.00	8,930.68	635.03
<b>Total Expenses</b>	<u>335,542.21</u>	<u>331,827.00</u>	<u>327,894.43</u>	<u>3,715.21</u>
<b>CHANGE IN NET ASSETS</b>	<u>200,795.64</u>	<u>145,146.00</u>	<u>151,346.08</u>	<u>55,649.64</u>

11.24%  
19.11%  
91.35%

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2018

	Sauk Centre EE Program			
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	199,520.61	200,594.00	212,313.67	(1,073.39)
<b>Total Income</b>	<u>199,520.61</u>	<u>200,594.00</u>	<u>212,313.67</u>	<u>(1,073.39)</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	115,765.74	143,848.00	109,853.95	(28,082.26)
Client Wages & Related Costs	1,219.40	2,101.00	2,441.90	(881.60)
Program & Office Supplies	600.57	747.00	453.11	(146.43)
Building & Equipment Costs	10,733.77	12,339.00	9,334.11	(1,605.23)
Advertising & Public Relations	33.95	468.00	61.51	(434.05)
Transportation Costs	-	6,822.00	-	(6,822.00)
Miscellaneous Other Expenses	452.93	1,287.00	572.33	(834.07)
Depr. & Amort. Expense	755.20	666.00	376.19	89.20
<b>Total Expenses</b>	<u>129,561.56</u>	<u>168,278.00</u>	<u>123,093.10</u>	<u>(38,716.44)</u>
<b>CHANGE IN NET ASSETS</b>	<u>69,959.05</u>	<u>32,316.00</u>	<u>89,220.57</u>	<u>37,643.05</u>

Percent of Program Gross Income 4.16%  
Percent of Program Net Income 6.85%  
Percent of Total Net Income 20.24%

	Total Program Income			
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
	4,772,038.44	4,711,731.00	4,657,796.31	60,307.44
	<u>4,772,038.44</u>	<u>4,711,731.00</u>	<u>4,657,796.31</u>	<u>60,307.44</u>
	0.00	0.00	0.00	0.00
	3,058,927.96	3,207,439.09	2,990,863.00	(148,511.04)
	41,577.07	39,366.00	39,842.33	2,211.07
	24,314.07	34,875.00	31,138.90	(10,560.93)
	142,821.58	164,457.00	129,694.16	(21,635.42)
	782.70	9,801.00	1,748.34	(9,018.30)
	326,211.22	310,608.00	316,481.02	15,603.22
	7,962.15	25,785.00	13,705.83	(17,822.85)
	118,518.58	114,993.00	122,215.43	3,525.58
	<u>3,721,115.33</u>	<u>3,907,324.00</u>	<u>3,645,690.01</u>	<u>(186,208.67)</u>
	<u>1,050,923.11</u>	<u>804,407.00</u>	<u>1,012,106.30</u>	<u>246,516.11</u>

100.00%  
100.00%  
125.79%

	Community Crews			
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Vocational (Business) Income	534,996.37	529,188.00	536,655.90	5,808.37
<b>Total Income</b>	<u>534,996.37</u>	<u>529,188.00</u>	<u>536,655.90</u>	<u>5,808.37</u>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	42,408.16	64,924.00	45,206.12	(22,515.84)
Client Wages & Related Costs	391,567.51	398,799.00	391,775.61	(7,231.49)
Program & Office Supplies	8,156.05	14,247.00	9,020.09	(6,090.95)
Building & Equipment Costs	6,241.78	7,488.00	4,284.71	(1,246.22)
Advertising & Public Relations	20.11	36.00	27.61	(15.89)
Transportation Costs	-	-	-	-
Miscellaneous Other Expenses	351.10	576.00	459.01	(224.90)
Depr. & Amort. Expense	896.13	972.00	896.13	(75.87)
<b>Total Expenses</b>	<u>449,640.84</u>	<u>487,042.00</u>	<u>451,669.28</u>	<u>(37,401.16)</u>
<b>CHANGE IN NET ASSETS</b>	<u>85,355.53</u>	<u>42,146.00</u>	<u>84,986.62</u>	<u>43,209.53</u>

Percent of Vocational Gross Income 29.58%  
Percent of Vocational Net Income 104.15%  
Percent of Total Net Income 34.58%

	Production			
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
	341,810.30	365,779.00	353,305.37	(23,968.70)
	<u>341,810.30</u>	<u>365,779.00</u>	<u>353,305.37</u>	<u>(23,968.70)</u>
	(766.71)	1,278.00	19.50	(2,044.71)
	142,797.45	124,760.00	129,309.26	18,037.45
	224,001.74	220,614.00	214,874.01	3,387.74
	21,901.28	18,756.00	21,382.93	3,145.28
	48,801.82	50,886.00	38,491.15	(2,084.18)
	449.83	665.00	153.47	(215.17)
	14,677.51	14,958.00	12,076.93	(280.49)
	309.91	396.00	1,096.24	(86.09)
	35,812.77	36,108.00	41,526.63	(295.23)
	<u>487,985.60</u>	<u>468,421.00</u>	<u>458,930.12</u>	<u>19,564.60</u>
	<u>(146,175.30)</u>	<u>(102,642.00)</u>	<u>(105,624.75)</u>	<u>(43,533.30)</u>

25.38%  
(175.38%)  
(68.22%)

**WACOSA**  
**Summarized Statement of Programs and Vocational (Business) Activities**  
As of September 30, 2018

	ThriftWorks!			Year-to-Date Budget Variance Over (Under)
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	-	-	-	-
Vocational (Business) Income	253,509.47	213,392.00	207,540.37	40,117.47
Contributions	-	-	-	-
<b>Total Income</b>	<b>253,509.47</b>	<b>213,392.00</b>	<b>207,540.37</b>	<b>40,117.47</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	157,435.34	162,479.00	145,184.26	(5,043.66)
Client Wages & Related Costs	38,412.06	30,549.00	29,635.48	7,863.06
Program & Office Supplies	2,689.85	2,628.00	3,314.35	61.85
Building & Equipment Costs	51,400.92	50,643.00	45,299.48	757.92
Advertising & Public Relations	13,377.53	20,097.00	12,661.27	(6,719.47)
Transportation Costs	-	-	-	-
Miscellaneous Other Expenses	5,281.37	342.00	3,167.32	4,939.37
Depr. & Amort. Expense	25,422.15	24,939.00	25,985.51	483.15
<b>Total Expenses</b>	<b>294,019.22</b>	<b>291,677.00</b>	<b>265,247.67</b>	<b>2,342.22</b>
<b>CHANGE IN NET ASSETS</b>	<b>(40,509.75)</b>	<b>(78,285.00)</b>	<b>(57,707.30)</b>	<b>37,775.25</b>

Percent of Vocational Gross Income 18.77%  
Percent of Vocational Net Income 49.84%  
Percent of Total Net Income 16.31%

	DocuShred			Year-to-Date Budget Variance Over (Under)
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	-	-	-	-
Vocational (Business) Income	220,536.38	217,276.00	219,007.93	3,260.38
Contributions	-	-	-	-
<b>Total Income</b>	<b>220,536.38</b>	<b>217,276.00</b>	<b>219,007.93</b>	<b>3,260.38</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	55,292.38	42,506.00	56,109.50	12,786.38
Client Wages & Related Costs	99,048.22	104,036.00	102,501.20	(4,987.78)
Program & Office Supplies	3,033.23	2,628.00	3,351.22	405.23
Building & Equipment Costs	17,826.89	19,206.00	17,058.08	(1,379.11)
Advertising & Public Relations	3,831.24	4,455.00	1,627.55	(623.76)
Transportation Costs	3,066.58	-	4,297.44	3,066.58
Miscellaneous Other Expenses	2,385.50	1,404.00	3,092.65	981.50
Depr. & Amort. Expense	16,666.61	22,032.00	17,477.83	(5,365.39)
<b>Total Expenses</b>	<b>201,150.65</b>	<b>196,267.00</b>	<b>205,515.47</b>	<b>4,883.65</b>
<b>CHANGE IN NET ASSETS</b>	<b>19,385.73</b>	<b>21,009.00</b>	<b>13,492.46</b>	<b>(1,623.27)</b>

Percent of Vocational Gross Income 16.24%  
Percent of Vocational Net Income 23.65%  
Percent of Total Net Income 7.88%

	Total Vocational (Business) Income			Year-to-Date Budget Variance Over (Under)
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	-	-	-	-
Vocational (Business) Income	1,350,852.52	1,325,635.00	1,316,509.57	25,217.52
Contributions	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous Income	-	-	-	-
<b>Total Income</b>	<b>1,350,852.52</b>	<b>1,325,635.00</b>	<b>1,316,509.57</b>	<b>25,217.52</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	(766.71)	1,278.00	19.50	(2,044.71)
Staff Wages & Related Costs	397,933.33	394,669.00	375,809.14	3,264.33
Client Wages & Related Costs	753,029.53	753,996.00	738,786.30	(968.47)
Program & Office Supplies	35,780.41	38,259.00	37,068.59	(2,478.59)
Building & Equipment Costs	124,271.41	128,223.00	105,133.42	(3,951.59)
Advertising & Public Relations	17,678.71	25,253.00	14,469.90	(7,574.29)
Transportation Costs	17,744.09	14,958.00	16,374.37	2,786.09
Miscellaneous Other Expenses	8,327.88	2,718.00	7,815.22	5,609.88
Depr. & Amort. Expense	78,797.66	84,051.00	85,886.10	(5,253.34)
<b>Total Expenses</b>	<b>1,432,796.31</b>	<b>1,443,407.00</b>	<b>1,381,362.54</b>	<b>(10,610.69)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(81,943.79)</b>	<b>(117,772.00)</b>	<b>(64,852.97)</b>	<b>35,828.21</b>

Percent of Vocational Gross Income 100.00%  
Percent of Total Net Income 13.26%  
Percent of Total Expenses 13.26%

	Administrative Expense & Fundraising			Year-to-Date Budget Variance Over (Under)
	Year-to-Date Actual	Year-to-Date Budget	Last Year at This Time	
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	-	-	-	-
Vocational (Business) Income	-	-	-	-
Contributions	203,979.88	306,531.00	120,631.51	(102,551.12)
Investment Income	17,471.75	19,494.00	26,918.35	(2,022.25)
Miscellaneous Income	9,058.62	2,250.00	4,372.93	6,808.62
<b>Total Income</b>	<b>230,510.25</b>	<b>328,275.00</b>	<b>151,922.79</b>	<b>(97,764.75)</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	710,299.13	683,710.00	691,168.05	26,589.13
Client Wages & Related Costs	43.38	34.00	44.73	9.38
Program & Office Supplies	12,688.66	12,744.00	12,686.22	(55.34)
Building & Equipment Costs	47,323.34	60,633.00	38,935.93	(13,309.66)
Advertising & Public Relations	20,875.83	26,523.00	18,693.22	(5,647.17)
Transportation Costs	-	-	-	-
Miscellaneous Other Expenses	101,766.06	109,494.00	121,375.05	(7,727.94)
Depr. & Amort. Expense	59,674.65	78,165.00	33,783.49	(18,490.35)
<b>Total Expenses</b>	<b>952,671.05</b>	<b>971,303.00</b>	<b>916,686.69</b>	<b>(18,631.95)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(722,160.80)</b>	<b>(643,028.00)</b>	<b>(764,763.90)</b>	<b>(79,132.80)</b>

Percent of Vocational Gross Income 262.58%  
Percent of Total Net Income 15.68%

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of September 30, 2018

	Total Activity Year-to-Date			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	4,772,038.44	4,711,731.00	4,657,796.31	60,307.44
Vocational (Business) Income	1,350,852.52	1,325,635.00	1,316,509.57	25,217.52
Contributions	203,979.88	306,531.00	120,631.51	(102,551.12)
Investment Income	17,471.75	19,484.00	26,918.35	(2,022.25)
Miscellaneous Income	9,058.62	2,250.00	4,372.93	6,808.62
<b>Total Income</b>	<b>6,353,401.21</b>	<b>6,365,641.00</b>	<b>6,126,228.67</b>	<b>(12,239.79)</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	(766.71)	1,278.00	19.50	(2,044.71)
Staff Wages & Related Costs	4,167,160.42	4,285,818.00	4,057,840.19	(118,657.58)
Client Wages & Related Costs	794,649.98	793,398.00	778,673.36	1,251.98
Program & Office Supplies	72,783.14	85,878.00	80,893.71	(13,094.86)
Building & Equipment Costs	314,416.33	353,313.00	273,763.51	(28,896.67)
Advertising & Public Relations	39,337.24	61,577.00	34,911.46	(22,239.76)
Transportation Costs	343,955.31	325,566.00	332,855.39	18,389.31
Miscellaneous Other Expenses	118,056.09	137,997.00	142,897.10	(19,940.91)
Depr. & Amort. Expense	256,990.89	277,209.00	241,885.02	(20,218.11)
<b>Total Expenses</b>	<b>6,106,582.69</b>	<b>6,322,034.00</b>	<b>5,943,739.24</b>	<b>(215,451.31)</b>
<b>CHANGE IN NET ASSETS</b>	<b>246,818.52</b>	<b>43,607.00</b>	<b>182,489.43</b>	<b>203,211.52</b>